

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule H-14
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Person Responsible: D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	36,617 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$638,001	-\$638,001	\$0	678,950	-\$678,950
2							
3	Labor	0	109,373	-109,373	0	98,988	-98,988
4	Employee Benefits	0	29,935	-29,935	0	30,489	-30,489
5	Power	0	30,016	-30,016	0	28,645	-28,645
6	Chemicals	0	21,775	-21,775	0	21,436	-21,436
7	Outside Services	0	87,245	-87,245	0	87,603	-87,603
8	Leases	0	2,333	-2,333	0	2,333	-2,333
9	Outside Contractors	0	40,074	-40,074	0	40,103	-40,103
10	Supplies	0	12,226	-12,226	0	12,226	-12,226
11	Transportation	0	7,075	-7,075	0	7,075	-7,075
12	Property & Liability Insurance	0	9,931	-9,931	0	9,931	-9,931
13	Amortizations	0	23,227	-23,227	0	23,227	-23,227
14	Other Expenses	0	<u>-7,286</u>	<u>7,286</u>	0	<u>-2,935</u>	<u>2,935</u>
15	SUB-TOTAL O&M	0	365,924	-365,924	0	359,121	-359,121
16	Depreciation	0	86,204	-86,204	0	87,706	-87,706
17	Taxes Other Than Income	0	42,853	-42,853	0	43,155	-43,155
18							
19	SUB-TOTAL	\$0	\$494,981	-\$494,981	\$0	489,982	-\$489,982
20							
21	Income Taxes Federal	0	16,448	-16,448	0	31,390	-31,390
22	State	0	3,963	-3,963	0	7,266	-7,266
23	TOTAL OPERATING EXPENSES	\$0	\$515,392	-\$515,392	\$0	528,638	-\$528,638
24							
25	Net Operating income	\$0	\$122,610	-\$122,610	\$0	150,311	-\$150,311
26							
27	Other Income - Net	0	1,118	-1,118	0	932	-932
28							
29	Interest Expense	0	92,029	-92,029	0	91,797	-91,797
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$31,698	-\$31,698	\$0	59,446	-\$59,446

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Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$2,068,868	-\$2,068,868	\$0	\$2,007,304	-\$2,007,304
2							
3	Labor	0	\$304,882	-304,882	0	299,773	-299,773
4	Employee Benefits	0	\$84,272	-84,272	0	84,259	-84,259
5	Power	0	\$88,709	-88,709	0	98,724	-98,724
6	Chemicals	0	\$51,762	-51,762	0	50,007	-50,007
7	Outside Services	0	\$129,954	-129,954	0	120,240	-120,240
8	Leases	0	\$7,039	-7,039	0	7,378	-7,378
9	Outside Contractors	0	\$132,852	-132,852	0	93,833	-93,833
10	Supplies	0	\$31,807	-31,807	0	31,818	-31,818
11	Transportation	0	\$15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	\$50,284	-50,284	0	50,748	-50,748
14	Other Expenses	0	\$24,670	-24,670	0	24,554	-24,554
15	SUB-TOTAL O&M	0	\$950,617	-950,617	0	905,721	-905,721
16	Depreciation	0	\$276,941	-276,941	0	279,007	-279,007
17	Taxes Other Than Income	0	\$124,191	-124,191	0	124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	\$129,531	-129,531	0	151,715	-151,715
22	State	0	\$29,422	-29,422	0	34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-\$47,075	47,075	0	9,483	-9,483
28							
29	Interest Expense	0	\$268,452	-268,452	0	238,001	-238,001
30							
31	Preferred Dividend	0	\$0	0	0	5,500	-5,500
32							
33	Net Income for Common	\$0	\$242,639	-\$242,639	\$0	\$278,332	-\$278,332

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Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$723,679	-\$723,679	\$0	\$732,543	-\$732,543
2							
3	Labor	0	107,064	-107,064	0	108,425	-108,425
4	Employee Benefits	0	30,302	-30,302	0	30,383	-30,383
5	Power	0	26,668	-26,668	0	33,414	-33,414
6	Chemicals	0	22,451	-22,451	0	23,372	-23,372
7	Outside Services	0	87,730	-87,730	0	83,217	-83,217
8	Leases	0	2,333	-2,333	0	2,333	-2,333
9	Outside Contractors	0	40,605	-40,605	0	40,256	-40,256
10	Supplies	0	12,226	-12,226	0	12,226	-12,226
11	Transportation	0	7,075	-7,075	0	7,075	-7,075
12	Property & Liability Insurance	0	9,931	-9,931	0	9,931	-9,931
13	Amortizations	0	23,227	-23,227	0	23,852	-23,852
14	Other Expenses	0	<u>-3,564</u>	<u>3,564</u>	0	<u>-3,068</u>	<u>3,068</u>
15	SUB-TOTAL O&M	0	366,050	-366,050	0	371,417	-371,417
16	Depreciation	0	88,069	-88,069	0	88,744	-88,744
17	Taxes Other Than Income	0	43,053	-43,053	0	43,097	-43,097
18							
19	SUB-TOTAL	\$0	\$497,172	-\$497,172	\$0	\$503,259	-\$503,259
20							
21	Income Taxes Federal	0	43,445	-43,445	0	48,158	-48,158
22	State	0	9,930	-9,930	0	10,971	-10,971
23	TOTAL OPERATING EXPENSES	\$0	\$550,547	-\$550,547	\$0	\$562,388	-\$562,388
24							
25	Net Operating income	\$0	\$173,132	-\$173,132	\$0	\$170,155	-\$170,155
26							
27	Other Income - Net	0	894	-894	0	1,086	-1,086
28							
29	Interest Expense	0	92,187	-92,187	0	80,655	-80,655
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$81,839	-\$81,839	\$0	\$90,586	-\$90,586

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Kankakee Water Division
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Period Reported: 2001

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D. Leppert

Jurisdictional Allocation Summary Workpaper

Corporate Office and Cash Remittance Center Allocation Procedures

Line

- | | |
|---|--|
| 1 | Costs related to the Company's Corporate Office and Cash Remittance Center are |
| 2 | allocated among each of the operating divisions based upon customer count. |

Proposed Test Year Period: Future
Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Line	Account Number	Account Description	Kankakee Water Allocation Factors		
			Local Accounts	Corporate Office	Remittance Center
	(A)	(B)	(C)	(D)	(E)
1		Intangible Plant	100%	0%	0%
2	301	Organization	100%	0%	0%
3	302	Franchises & Consents	100%	0%	0%
4		Source of Supply Plant			
5	303	Land and Land Rights	100%	0%	0%
6	304	Structures and Improvements	100%	0%	0%
7	306	Lake, River and Other Intakes	100%	0%	0%
8	307	Wells and Springs	100%	0%	0%
9	309	Supply Mains	100%	0%	0%
10					
11					
12		Pumping Plant			
13	303	Land and Land Rights	100%	0%	0%
14	304	Structures and Improvements	100%	0%	0%
15	310	Power Generating Equipment	100%	0%	0%
16	311	Electric Pumping Equipment	100%	0%	0%
17		Water Treatment Plant			
18	303	Land and Land Rights	100%	0%	0%
19	304	Structures and Improvements	100%	0%	0%
20	320	Water Treatment Equipment	100%	0%	0%
21					
22		Transmission & Dist. Plant			
23	303	Land and Land Rights	100%	0%	0%
24	304	Structures and Improvements	100%	0%	0%
25	330	Dist. Reservoirs & Standpipes	100%	0%	0%
26	331	T & D Mains	100%	0%	0%
27	333	Services	100%	0%	0%
28	334	Meters	100%	0%	0%
29	334	Meter Installations	100%	0%	0%
30	335	Hydrants	100%	0%	0%
31					
32		General Plant			
33	303	Land and Land Rights	0%	35.01%	35.01%
34	304	Structures and Improvements	0%	35.01%	35.01%
35	344	Laboratory Equipment	100%	0%	0%
36	340	Office Furniture and Equipment	100%	35.01%	35.01%
37	346	Communication Equipment	100%	0%	0%
38	347	Miscellaneous Equipment	100%	0%	0%
39	341	Transportation Equipment	100%	35.01%	35.01%
40	343	Tools, Shop and Garage Equip.	100%	0%	0%

- (1) Accounts 30360, 30460, 34060 and 341 for the Kankakee Division are total Company accounts. The balances of these accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)
- (2) Accounts 30462 and 34062 for the Vermilion County Division include the Company's cash remittance center assets. These assets are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

CONSUMERS ILLINOIS WATER COMPANY

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Proposed Test Year Period: Future
Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

Line	CIWC Operating Division (A)	Ave. 2001 Customer Count (B)	Allocation Factor % (C)	Ave. 2001 Plant (D)	Allocation Factor % (E)	2000 & 2001 Tank Painting Expense (F)	Allocation Factor % (G)	2000 & 2001 Pension Expense (H)	Allocation Factor % (I)
1	Corporate			\$1,311,479	0.89%				
2	Kankakee	21,242	35.01%	49,591,549	33.53%	\$79,609	35.40%	\$11,244	42.29%
3	Willowbrook:								
4	Water	911	1.50%	2,636,024	1.78%	2,250	1.00%	517	1.94%
5	Sewer	970	1.60%	4,732,581	3.20%			513	1.93%
6	University Park:								
7	Water	1,629	2.68%	6,323,647	4.28%	0	0.00%	1,146	4.31%
8	Sewer	1,594	2.63%	14,452,499	9.77%			1,030	3.87%
9	Woodhaven:								
10	Water	6,207	10.23%	3,722,927	2.52%	3,828	1.70%	646	2.43%
11	Sublette Water	197	0.32%						
12	Sewer	5,465	9.01%	4,717,506	3.19%			618	2.32%
13	Candlewick:								
14	Water	2,453	4.04%	3,523,041	2.38%	2,640	1.17%	964	3.63%
15	Tower Lakes Water	373	0.61%						
16	Sewer	0	0.00%	0	0.00%			787	2.96%
17	Oak-Run	2,612	4.30%	1,753,070	1.19%	1,243	0.55%	134	0.50%
18	Danville	17,020	28.05%	55,130,056	37.28%	135,326	60.17%	8,991	33.81%
19									
20	TOTAL	60,671	100%	\$147,894,379	100%	\$224,896	100%	\$26,590	100%

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
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3	Labor	0	\$304,882	-304,882	0	299,773	-299,773
4	Employee Benefits	0	\$84,272	-84,272	0	84,259	-84,259
5	Power	0	\$88,709	-88,709	0	98,724	-98,724
6	Chemicals	0	\$51,762	-51,762	0	50,007	-50,007
7	Outside Services	0	\$129,954	-129,954	0	120,240	-120,240
8	Leases	0	\$7,039	-7,039	0	7,378	-7,378
9	Outside Contractors	0	\$132,852	-132,852	0	93,833	-93,833
10	Supplies	0	\$31,807	-31,807	0	31,818	-31,818
11	Transportation	0	\$15,080	-15,080	0	15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-29,306	0	29,306	-29,306
13	Amortizations	0	\$50,284	-50,284	0	50,748	-50,748
14	Other Expenses	0	\$24,670	-24,670	0	24,554	-24,554
15	SUB-TOTAL O&M	0	\$950,617	-950,617	0	905,721	-905,721
16	Depreciation	0	\$276,941	-276,941	0	279,007	-279,007
17	Taxes Other Than Income	0	\$124,191	-124,191	0	124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	\$129,531	-129,531	0	151,715	-151,715
22	State	0	\$29,422	-29,422	0	34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-\$47,075	47,075	0	9,483	-9,483
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29	Interest Expense	0	\$268,452	-268,452	0	238,001	-238,001
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31	Preferred Dividend	0	\$0	0	0	5,500	-5,500
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CONSUMERS ILLINOIS WATER COMPANY

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Comparison of Actual Financial Results to Original Approved Forecast - Kankakee Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
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9	Outside Contractors	0	40,605	-40,605	0	40,256	-40,256
10	Supplies	0	12,226	-12,226	0	12,226	-12,226
11	Transportation	0	7,075	-7,075	0	7,075	-7,075
12	Property & Liability Insurance	0	9,931	-9,931	0	9,931	-9,931
13	Amortizations	0	23,227	-23,227	0	23,852	-23,852
14	Other Expenses	0	<u>-3,564</u>	<u>3,564</u>	0	<u>-3,068</u>	<u>3,068</u>
15	SUB-TOTAL O&M	0	366,050	-366,050	0	371,417	-371,417
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22	State	0	9,930	-9,930	0	10,971	-10,971
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25	Net Operating income	\$0	\$173,132	-\$173,132	\$0	\$170,155	-\$170,155
26							
27	Other Income - Net	0	894	-894	0	1,086	-1,086
28							
29	Interest Expense	0	92,187	-92,187	0	80,655	-80,655
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$81,839	-\$81,839	\$0	\$90,586	-\$90,586

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
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Proposed Test Year Period: Future
Period Reported: 2000 & 2001

Workpaper

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D. Leppert

Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

Line	Rate Base Component (A)	Supporting Schedule (B)	Projected 12/31/00 (C)	2000 to 2001 Change (D)	Projected 12/31/01 (E)	Ave. Future Test Year (C + E)/2 (F)
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$47,716,824	\$1,085,567	\$48,802,391	\$48,259,607
2	Non-AFUDC CWIP	B - 7	98,244	0	98,244	98,244
3	Less: Reserve for Accum. Depreciation	B - 6	12,437,784	1,240,859	13,678,643	13,058,214
4	Net Utility Plant		\$35,377,283	-\$155,292	\$35,221,992	\$35,299,638
5						
6	Additions					
7						
8	Property Held For Future Use	B - 11	0	0	0	0
9	Deferred Charges	B - 10	241,015	69,993	311,008	276,012
10	Materials & Supplies	B - 8.1	239,581	3,411	242,991	241,286
11	Cash Working Capital		568,608	76,299	644,907	606,758
12	Amort. of Contributions In Aid of Const.	B - 15	1,442,810	128,814	1,571,624	1,507,217
13						
14	Deductions					
15						
16	FAS 87 Pension	B - 87	135,835	5,276	141,110	138,472
17	Customer Advances	B - 15	530,936	-28,010	502,926	516,931
18	Contributions In Aid of Construction	B - 15	8,550,060	0	8,550,060	8,550,060
19	Deferred Income Taxes - Total	B - 9	2,745,662	115,340	2,861,001	2,803,331
20						
21						
22	Original Cost Rate Base		\$25,906,805	\$30,620	\$25,937,425	\$25,922,115

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Period Reported: 2001

Allowance for Funds Used During Construction

Supporting Workpaper - Test Year Analysis

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>Total CWIP</u> <u>Balance</u> <u>(B)</u>	<u>CWIP Bal.</u> <u>with AFUDC</u> <u>(C)</u>	<u>CWIP Bal.</u> <u>w/o AFUDC</u> <u>(D)</u>	<u>AFUDC</u> <u>Accrual Rate</u> <u>(E)</u>	<u>AFUDC</u> <u>Generated</u> <u>(F)</u>
1	January	\$98,244	\$98,244	\$98,244	N / A	N / A
2						
3	February	98,244	98,244	98,244		
4						
5	March	98,244	98,244	98,244		
6						
7	April	98,244	98,244	98,244		
8						
9	May	98,244	98,244	98,244		
10						
11	June	98,244	98,244	98,244		
12						
13	July	98,244	98,244	98,244		
14						
15	August	98,244	98,244	98,244		
16						
17	September	98,244	98,244	98,244		
18						
19	October	98,244	98,244	98,244		
20						
21	November	98,244	98,244	98,244		
22						
23	December	98,244	98,244	98,244		

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
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Period Reported: 1999-2001
Prior Year (1999) 12 Mo. Actual

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Person Responsible: F. Simpson

Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base

Debit / (Credit)	Components	CIWC & ICC			TOTAL	Kankakee	TOTAL Proj.	Kankakee Proj.	Kankakee Proj.	TOTAL Proj.	Kankakee Proj.	Kankakee Proj.	Kankakee Proj.
Line	(A)	Account #	(C)	Description of Event	Difference as of	Difference as of	Difference as of	Difference as of	Ave. 2000	Difference as of	Difference as of	Ave. Future	Difference to C-5
		(B)		(D)	12/31/99	12/31/99	12/31/00	12/31/00	(F + H)/2	12/31/01	12/31/01	Test Year 2001	(L - I)
					(E)	(D x E)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Rate Base Items Only				See Column A									
			Allocator	Allocation %									
1	Overheads and Other	283	Plant	33.53%	\$ (4,047,429)	(\$1,357,173)	\$ (3,286,084)	(\$1,101,881)	\$ (1,229,527)	\$ (3,092,169)	(\$1,036,858)	\$ (1,069,369)	\$ 160,158
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	35.40%	(16,583)	(5,874)	(2,372)	(840)	(3,357)	-	-	(420)	2,937
3	Pension	190	Expense	42.29%	29,283	12,383	42,577	18,004	15,194	55,871	23,626	20,815	6,622
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	35.40%	91,429	32,364	(455,698)	(161,309)	(64,472)	(485,268)	(171,776)	(166,542)	(102,070)
5	Excess Tax Depreciation	282	Plant	33.53%	(23,607,172)	(7,915,894)	(24,108,295)	(8,083,929)	(7,999,912)	(25,107,409)	(8,418,950)	(8,251,439)	(251,828)
6	Cost of Removal / Loss	283	Plant	33.53%	(1,277,390)	(428,331)	(1,277,390)	(428,331)	(428,331)	(1,277,390)	(428,331)	(428,331)	-
7	Contributions in Aid of Construction	190	Plant	33.53%	8,820,294	2,957,597	8,820,294	2,957,597	2,957,597	8,820,294	2,957,597	2,957,597	-
8	Customer Advances	190	Plant	33.53%	47,529	15,937	47,529	15,937	15,937	47,529	15,937	15,937	-
9													
10													
11													
12													
13	Total Deferred Income Taxes				\$ (19,960,049)	\$ (6,888,990)	\$ (20,219,439)	\$ (6,784,750)	\$ (6,736,870)	\$ (21,038,542)	\$ (7,058,754)	\$ (6,921,752)	\$ (184,882)

Detailed Jurisdictional Operating Income Summary

Proposed Test Year Period: Future
Period Reported: 2001

Detailed Back-up Workpaper

Line	Account Number (A)	Income Statement Category (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Supporting Schedule Source (E)	Pro Forma Present Rates (F)	Rate Increase and Related Adjustments (G)	Projected Future Year 2001 (H)
1	460-474	Operating Revenues	\$8,482,994	\$22,253	C - 2.1	\$8,505,247	\$1,625,808	\$10,131,055
2								
3	601	Salaries & Wages, Employees	1,461,655			1,461,655		1,461,655
4	603	Salaries & Wages, Officers	75,584			75,584		75,584
5	604	Employee Pensions & Benefits	405,332			405,332		405,332
6	615 & 616	Purchased Power & Fuel for Power Prod.	387,366			387,366		387,366
7	618	Chemicals	287,252			287,252		287,252
8	620	Materials & Supplies	148,910			148,910		148,910
9	631	Contractual Services - Engineering	0			0		0
10	632	Contractual Services - Accounting	0			0		0
11	633	Contractual Services - Legal	61,578			61,578		61,578
12	634	Contractual Services - Management	1,019,210			1,019,210		1,019,210
13	635	Contractual Services - Other	490,663			490,663		490,663
14	641 - 642	Lease Expense	28,422			28,422		28,422
15	650	Transportation Expense	86,179			86,179		86,179
16	656 - 659	Insurance Expense	122,433			122,433		122,433
17	667	Regulatory Commission Exp. Amortization	126,209	26,124	C - 2.2	152,333		152,333
18	670	Bad Debt Expense	66,265	174	C - 2.3	66,439	12,700	79,139
19	675	Miscellaneous Expense	104,715			104,715		104,715
20		SUB-TOTAL O&M	4,871,773	26,298		4,898,071	12,700	4,910,771
21	403	Depreciation	1,212,716	-66,993	C - 2.4	1,145,723		1,145,723
22	406	Amortization of Utility Plant Acquisition Adjust.	0			0		0
23	407	Amortization - Transaction Costs	0			0		0
24	408	Taxes Other Than Income	549,041			549,041		549,041
25								
26		TOTAL EXPENSES (Excluding Income Tax)	\$6,633,530	-\$40,695		\$6,592,835	\$12,700	\$6,605,535
27								
28	409 - 411	Income Taxes Federal	250,617	16,987	C - 2.5	267,604	524,050	791,654
29	409 - 411	State	55,389	3,754	C - 2.5	59,143	115,821	174,965
30		Amort. of ITC	-21,282			-21,282		-21,282
31		TOTAL EXPENSES (including Income Tax)	\$6,918,254	-\$19,954		\$6,898,300	\$652,571	\$7,550,872
32								
33		Net Operating income	\$1,564,740	\$42,207		\$1,606,947	\$973,236	\$2,580,183
34								
35	419,421,426	Non-operating Income - Net	-14,757	0		-14,757		-14,757
36	409	Non-operating Income Taxes	0	0		0		0
37								
38	420,427-429	Interest Expense -	1,129,515	-38,461		1,091,054	0	1,091,054
39								
40		Net Income	\$420,468	\$80,667		\$501,135		\$1,474,372
41								
42		Rate Base -(B - 1) - Future Test Year Average	\$25,922,115	\$521,109		\$26,443,224		\$26,443,224
43								
44		Return on Rate Base -(D - 1)	6.04%			6.08%		9.76%

Period Reported: 1998

Total Payroll Costs - Total Company

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$150,986	\$204,680	\$323,994	\$360,286	\$253,913	\$254,641	\$263,137	\$355,016	\$275,631	\$217,969	\$243,124	\$374,398	\$3,277,775
2	Direct Payroll to Construction	42,219	50,197	60,348	43,620	43,784	47,719	57,963	79,659	50,105	43,939	40,963	63,543	624,059
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>7,603</u>	<u>49,953</u>	<u>158,763</u>	<u>-90,836</u>	<u>13,368</u>	<u>13,384</u>	<u>73,740</u>	<u>15,500</u>	<u>12,232</u>	<u>51,195</u>	<u>5,410</u>	<u>2,572</u>	<u>312,884</u>
5														
6	Total Payroll Costs	\$200,808	\$304,830	\$543,105	\$313,070	\$311,065	\$315,744	\$394,840	\$450,175	\$337,968	\$313,103	\$289,497	\$440,513	\$4,214,718
7														
8														
9	Total Pension Costs	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-1,274	-15,293
10	Total Payroll Related Taxes	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	26,754	321,047
11	Total Other Benefits	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	1,115,272
12														
13	Total Payroll-Related Costs	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$1,421,026
14														
15														
16	Total Payroll-Related Costs to O & M	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	1,063,155
17														
18	Total Payroll-Related Costs to Const.	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	357,871
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$239,582	\$293,276	\$412,590	\$448,882	\$342,509	\$343,237	\$351,733	\$443,612	\$364,227	\$306,565	\$331,720	\$462,994	\$4,340,930

Period Reported: 1998

Total Payroll Costs - Kankakee Water Division

1998 Supporting Workpapers

Line	Function (A)	January 1998 (B)	February 1998 (C)	March 1998 (D)	April 1998 (E)	May 1998 (F)	June 1998 (G)	July 1998 (H)	August 1998 (I)	September 1998 (J)	October 1998 (K)	November 1998 (L)	December 1998 (M)	Total 1998 (N)
1	Direct Payroll to O & M	\$58,037	\$74,807	\$120,805	\$80,725	\$75,280	\$74,963	\$82,028	\$104,822	\$90,242	\$71,397	\$80,824	\$148,297	\$1,062,226
2	Direct Payroll to Construction	10,209	24,883	37,330	22,102	25,412	31,271	31,893	33,455	20,415	19,403	21,556	48,922	326,851
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>20,443</u>	<u>43,711</u>	<u>100,608</u>	<u>47,150</u>	<u>50,186</u>	<u>70,217</u>	<u>110,893</u>	<u>76,672</u>	<u>44,149</u>	<u>72,372</u>	<u>40,876</u>	<u>18,334</u>	<u>695,610</u>
5														
6	Total Payroll Costs	\$88,690	\$143,401	\$258,743	\$149,977	\$150,878	\$176,451	\$224,814	\$214,948	\$154,806	\$163,172	\$143,255	\$215,553	\$2,084,687
7														
8														
9	Total Pension Costs	-563	-563	-563	-563	-563	-563	-563	-563	-563	-563	-563	-563	-6,754
10	Total Payroll Related Taxes	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	144,686
11	Total Other Benefits	37,015	37,015	37,015	37,015	37,015	37,015	37,015	37,015	37,015	37,015	37,015	37,015	444,181
12														
13	Total Payroll-Related Costs	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$48,509	\$582,114
14														
15														
16	Total Payroll-Related Costs to O & M	34,024	34,024	34,024	34,024	34,024	34,024	34,024	34,024	34,024	34,024	34,024	34,024	408,287
17														
18	Total Payroll-Related Costs to Const.	14,486	14,486	14,486	14,486	14,486	14,486	14,486	14,486	14,486	14,486	14,486	14,486	173,827
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$92,061	\$108,831	\$154,829	\$114,749	\$109,304	\$108,987	\$116,052	\$138,846	\$124,266	\$105,421	\$114,848	\$182,321	\$1,470,513

Period Reported: Forecasted 1999
Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Total Company

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$298,661	\$259,711	\$254,164	\$258,144	\$251,213	\$264,439	\$263,633	\$402,727	\$311,942	\$251,631	\$254,967	\$450,883	\$3,522,115
2	Direct Payroll to Construction	22,161	27,845	36,664	30,311	34,423	33,003	40,696	58,000	16,347	48,028	53,348	39,980	440,804
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>174,847</u>	<u>1,576</u>	<u>12,002</u>	<u>11,781</u>	<u>9,964</u>	<u>13,658</u>	<u>7,812</u>	<u>8,238</u>	<u>-25,896</u>	<u>2,948</u>	<u>3,440</u>	<u>10,469</u>	<u>230,839</u>
5														
6	Total Payroll Costs	\$495,669	\$289,132	\$302,830	\$300,235	\$295,600	\$311,100	\$312,141	\$468,964	\$302,393	\$302,607	\$311,755	\$501,332	\$4,193,758
7														
8														
9	Total Pension Costs	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,107	1,107	1,107	13,275
10	Total Payroll Related Taxes	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,844	322,117
11	Total Other Benefits	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,079</u>	<u>1,020,959</u>
12														
13	Total Payroll-Related Costs	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,029	\$113,030	\$113,030	\$113,030	\$1,356,351
14														
15														
16	Total Payroll-Related Costs to O & M	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	1,130,292
17														
18	Total Payroll-Related Costs to Const.	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,839	18,839	18,839	226,059
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$392,852	\$353,902	\$348,355	\$352,335	\$345,404	\$358,630	\$357,824	\$496,918	\$406,133	\$345,822	\$349,158	\$545,074	\$4,652,407

Period Reported: Forecasted 1999
Prior Year (1999) 12 Mo. Actual

Total Payroll Costs - Kankakee Water Division

1999 Supporting Workpapers

Line	Function (A)	January 1999 (B)	February 1999 (C)	March 1999 (D)	April 1999 (E)	May 1999 (F)	June 1999 (G)	July 1999 (H)	August 1999 (I)	September 1999 (J)	October 1999 (K)	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$106,183	\$98,099	\$92,617	\$92,631	\$94,096	\$97,165	\$96,781	\$151,529	\$116,756	\$84,731	\$90,071	\$169,214	\$1,289,872
2	Direct Payroll to Construction	12,809	18,114	22,276	14,643	13,154	14,836	20,255	26,619	-9,484	21,385	18,921	16,945	190,473
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,307</u>	<u>-12,236</u>	<u>1,689</u>	<u>393</u>	<u>170</u>	<u>2,372</u>	<u>-555</u>	<u>494</u>	<u>2,715</u>	<u>554</u>	<u>683</u>	<u>5,276</u>	<u>7,861</u>
5														
6	Total Payroll Costs	\$125,299	\$103,977	\$116,583	\$107,667	\$107,419	\$114,374	\$116,481	\$178,641	\$109,986	\$106,670	\$109,675	\$191,435	\$1,488,207
7														
8														
9	Total Pension Costs	559	559	559	559	559	559	559	559	559	559	559	559	6,710
10	Total Payroll Related Taxes	8,190	8,190	8,190	8,190	8,190	8,190	8,190	8,190	8,190	8,190	8,190	8,190	98,283
11	Total Other Benefits	34,074	34,074	34,074	34,074	34,074	34,074	34,074	34,074	34,074	34,074	34,074	34,074	408,889
12														
13	Total Payroll-Related Costs	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$42,823	\$513,881
14														
15														
16	Total Payroll-Related Costs to O & M	31,470	31,470	31,470	31,470	31,470	31,470	31,470	31,470	31,470	31,470	31,470	31,470	377,636
17														
18	Total Payroll-Related Costs to Const.	11,354	11,354	11,354	11,354	11,354	11,354	11,354	11,354	11,354	11,354	11,354	11,354	136,245
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$137,652	\$129,569	\$124,087	\$124,100	\$125,565	\$128,635	\$128,250	\$182,999	\$148,226	\$116,201	\$121,540	\$200,684	\$1,667,508

Period Reported: Forecasted 2000

Total Payroll Costs - Total Company

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$287,957	\$283,266	\$309,850	\$274,729	\$304,882	\$299,773	\$289,852	\$307,667	\$278,590	\$287,983	\$294,954	\$288,215	\$3,507,717
2	Direct Payroll to Construction	55,371	54,608	60,569	55,215	60,334	60,420	59,632	63,725	59,259	59,409	61,401	59,333	709,277
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,876</u>	<u>6,766</u>	<u>7,481</u>	<u>6,865</u>	<u>8,875</u>	<u>8,831</u>	<u>8,703</u>	<u>9,324</u>	<u>8,339</u>	<u>7,626</u>	<u>7,654</u>	<u>7,316</u>	<u>94,655</u>
5														
6	Total Payroll Costs	\$350,205	\$344,639	\$377,900	\$336,808	\$374,091	\$369,025	\$358,187	\$380,716	\$346,187	\$355,017	\$364,008	\$354,865	\$4,311,649
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	350,996
11	Total Other Benefits	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>92,174</u>	<u>1,106,090</u>
12														
13	Total Payroll-Related Costs	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$1,470,381
14														
15														
16	Total Payroll-Related Costs to O & M	109,770	109,932	108,557	109,792	108,611	108,591	108,773	107,828	108,859	108,824	108,327	108,804	1,306,667
17														
18	Total Payroll-Related Costs to Const.	12,762	12,599	13,975	12,739	13,921	13,941	13,759	14,704	13,673	13,707	14,205	13,728	163,714
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$397,727	\$393,198	\$418,407	\$384,521	\$413,493	\$408,364	\$398,625	\$415,495	\$387,449	\$396,807	\$403,280	\$397,019	\$4,814,384

Period Reported: Forecasted 2000

Total Payroll Costs - Kankakee Water Division

2000 Supporting Workpapers

Line	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (K)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$101,551	\$98,981	\$109,373	\$98,988	\$107,064	\$108,425	\$106,914	\$111,424	\$100,248	\$100,017	\$104,924	\$103,607	\$1,251,517
2	Direct Payroll to Construction	32,174	31,348	34,978	31,266	32,516	31,974	32,024	33,252	31,943	31,818	33,685	33,961	390,941
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>326</u>	<u>329</u>	<u>25</u>	<u>413</u>	<u>1,747</u>	<u>2,725</u>	<u>2,192</u>	<u>2,407</u>	<u>139</u>	<u>190</u>	<u>-106</u>	<u>-804</u>	<u>9,583</u>
5														
6	Total Payroll Costs	\$134,051	\$130,658	\$144,376	\$130,667	\$141,328	\$143,125	\$141,130	\$147,083	\$132,330	\$132,025	\$138,503	\$136,765	\$1,652,041
7														
8														
9	Total Pension Costs	469	469	469	469	469	469	469	469	469	469	469	469	5,629
10	Total Payroll Related Taxes	11,289	11,289	11,289	11,289	11,289	11,289	11,289	11,289	11,289	11,289	11,289	11,289	135,464
11	Total Other Benefits	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>34,691</u>	<u>416,295</u>
12														
13	Total Payroll-Related Costs	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$46,449	\$557,389
14														
15														
16	Total Payroll-Related Costs to O & M	39,024	39,214	38,376	39,233	38,944	39,069	39,058	38,774	39,077	39,105	38,674	38,611	467,159
17														
18	Total Payroll-Related Costs to Const.	7,425	7,235	8,073	7,216	7,505	7,380	7,391	7,675	7,372	7,344	7,775	7,838	90,229
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$140,576	\$138,195	\$147,749	\$138,221	\$146,009	\$147,495	\$145,972	\$150,198	\$139,324	\$139,122	\$143,599	\$142,218	\$1,718,676

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Person Responsible:

D. Leppert

Period Reported: Forecasted 2001

Total Payroll Costs - Total Company

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$321,474	\$316,236	\$345,915	\$308,705	\$340,369	\$334,665	\$323,590	\$343,477	\$311,016	\$321,502	\$329,285	\$321,762	\$3,915,995
2	Direct Payroll to Construction	\$37,135	\$36,624	\$40,621	\$37,030	\$40,464	\$40,522	\$39,993	\$42,738	\$39,743	\$39,843	\$41,179	\$39,793	475,685
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>10,632</u>	<u>10,365</u>	<u>10,777</u>	<u>8,542</u>	<u>10,110</u>	<u>9,205</u>	<u>8,088</u>	<u>8,298</u>	<u>6,470</u>	<u>7,928</u>	<u>7,748</u>	<u>8,017</u>	<u>106,181</u>
5														
6	Total Payroll Costs	\$369,241	\$363,225	\$397,313	\$352,278	\$390,943	\$384,392	\$371,671	\$394,514	\$357,229	\$369,273	\$378,212	\$369,572	\$4,497,862
7														
8														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	30,424	365,085
11	Total Other Benefits	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	93,963	1,127,553
12														
13	Total Payroll-Related Costs	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$1,505,933
14														
15														
16	Total Payroll-Related Costs to O & M	117,454	117,627	116,155	117,477	116,213	116,192	116,386	115,376	116,479	116,442	115,909	116,420	1,398,129
17														
18	Total Payroll-Related Costs to Const.	8,041	7,867	9,339	8,017	9,281	9,303	9,108	10,119	9,016	9,053	9,585	9,075	107,803
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$438,928	\$433,863	\$462,070	\$424,183	\$456,582	\$450,857	\$439,976	\$458,853	\$427,495	\$437,944	\$445,194	\$438,182	\$5,314,125

Period Reported: Forecasted 2001

Total Payroll Costs - Kankakee Water Division

2001 Supporting Workpapers

Line	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 (K)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$124,735	\$121,579	\$134,344	\$121,587	\$131,507	\$133,179	\$131,322	\$136,862	\$123,134	\$122,851	\$128,878	\$127,261	\$1,537,240
2	Direct Payroll to Construction	\$13,790	\$13,436	\$14,992	\$13,401	\$13,937	\$13,705	\$13,726	\$14,253	\$13,691	\$13,638	\$14,438	\$14,556	167,565
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>761</u>	<u>747</u>	<u>680</u>	<u>783</u>	<u>1,405</u>	<u>1,832</u>	<u>1,594</u>	<u>1,714</u>	<u>674</u>	<u>694</u>	<u>597</u>	<u>290</u>	<u>11,771</u>
5														
6	Total Payroll Costs	\$139,287	\$135,762	\$150,016	\$135,772	\$146,849	\$148,716	\$146,643	\$152,828	\$137,499	\$137,182	\$143,914	\$142,107	\$1,716,575
7														
8														
9	Total Pension Costs	468	468	468	468	468	468	468	468	468	468	468	468	5,615
10	Total Payroll Related Taxes	11,690	11,690	11,690	11,690	11,690	11,690	11,690	11,690	11,690	11,690	11,690	11,690	140,276
11	Total Other Benefits	35,340	35,340	35,340	35,340	35,340	35,340	35,340	35,340	35,340	35,340	35,340	35,340	424,081
12														
13	Total Payroll-Related Costs	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$47,498	\$569,972
14														
15														
16	Total Payroll-Related Costs to O & M	44,441	44,657	43,703	44,678	44,350	44,492	44,479	44,156	44,500	44,533	44,042	43,970	532,002
17														
18	Total Payroll-Related Costs to Const.	3,057	2,841	3,795	2,819	3,148	3,005	3,018	3,341	2,997	2,964	3,455	3,528	37,970
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$169,176	\$166,236	\$178,046	\$166,265	\$175,857	\$177,671	\$175,802	\$181,018	\$167,635	\$167,384	\$172,921	\$171,231	\$2,069,241

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D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 - 2001

Comparison of Actual Payroll Costs in Prior Years

Variance Explanations

1998 vs 1997
Total Co.

Kankakee Water

1999 vs 1998
Total Co.

Kankakee Water

2000 vs 1999
Total Co.

Kankakee Water

2001 vs 2000
Total Co.

Kankakee Water

Kankakee Water Division
Rate Case Docket No. 00-

Proposed Test Year Period: Future
Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Workpaper WP-C18
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Person Responsible: D. Leppert

Monthly / Average Balances for Accrued Property Taxes

[illegible]

Proposed Test Year Period: Future
Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Taxes Other Than Income Taxes - Kankakee Division

[illegible]

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Monthly Balances for Common Equity

Line	Common Equity Components (A)	Beginning Balance (B)	January (C)	February (D)	March (E)	April (F)	May (G)	June (H)	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)	Future Test Yr. 12 Months of Ave. Monthly Balances (O)
1	1999														
2	Common Equity:														
3	Common Stock	\$2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
5	Other Paid-In Capital	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161
6	Retained Earnings:														
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8	Unappropriated	<u>10,659,502</u>	<u>10,812,218</u>	<u>11,044,646</u>	<u>11,393,080</u>	<u>11,596,455</u>	<u>11,265,335</u>	<u>11,521,781</u>	<u>12,271,103</u>	<u>11,474,434</u>	<u>12,011,669</u>	<u>12,273,519</u>	<u>11,704,884</u>	<u>11,869,156</u>	
9															
10	Total Common Equity	36,709,592	36,862,308	37,094,736	37,443,170	37,646,545	37,315,425	37,571,871	38,321,193	37,524,524	38,061,759	38,323,609	38,661,751	37,999,256	
11															
12															
13															
14	Projected 2000														
15	Common Equity:														
16	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
17	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
18	Other Paid-In Capital	13,768,171	13,776,842	13,785,113	13,793,584	13,802,055	13,810,526	13,818,997	13,827,468	13,835,939	13,844,410	13,852,881	13,861,352	13,869,823	
19	Retained Earnings:														
20	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
21	Unappropriated	<u>11,869,156</u>	<u>12,160,528</u>	<u>12,379,493</u>	<u>12,587,232</u>	<u>12,842,697</u>	<u>13,085,336</u>	<u>13,363,668</u>	<u>13,720,054</u>	<u>14,096,501</u>	<u>14,420,838</u>	<u>14,712,644</u>	<u>14,934,200</u>	<u>15,133,629</u>	
22															
23	Total Common Equity	37,999,256	38,299,099	38,526,535	38,742,745	39,006,681	39,257,791	39,544,594	39,909,451	40,294,369	40,627,177	40,927,454	41,157,481	41,365,381	
24															
25															
26															
27	Projected 2001														
28	Common Equity:														
29	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600
30	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400
31	Other Paid-In Capital	13,869,823	13,878,284	13,886,744	13,895,205	13,903,665	13,912,126	13,920,586	13,929,047	13,937,507	13,945,967	13,954,428	13,962,888	13,971,349	
32	Retained Earnings:														
33	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929
34	Unappropriated	<u>15,133,629</u>	<u>15,342,629</u>	<u>15,499,629</u>	<u>15,215,879</u>	<u>15,399,879</u>	<u>15,573,879</u>	<u>15,341,129</u>	<u>15,597,129</u>	<u>15,867,129</u>	<u>15,667,379</u>	<u>15,877,379</u>	<u>16,036,379</u>	<u>15,748,007</u>	
35															
36	Total Common Equity	41,365,381	41,582,842	41,748,302	41,473,013	41,665,473	41,847,934	41,623,644	41,888,105	42,166,565	41,975,275	42,193,736	42,361,196	42,081,285	
37															
38	Average Monthly Balances - 2001		\$41,474,112	\$41,665,572	\$41,610,658	\$41,569,243	\$41,756,704	\$41,735,789	\$41,755,875	\$42,027,335	\$42,070,920	\$42,084,506	\$42,277,466	\$42,221,241	<u>\$41,854,118</u>

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Person Responsible: F. Simpson

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

[illegible]

Proposed Test Year Period: Future
Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

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Person Responsible: F. Simpson

Monthly Balances for Construction-work-in-progress - Total

[illegible]

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Proposed Test Year Period: Future
Period Reported: 1997 - 1999

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Person Responsible: D. Leppert

Comparison of Budgeted Non-Payroll Expense to Actual

Line

1	Explanations for percentage differences of 15% or more:
2	
3	1998 -
4	
5	
6	
7	
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9	
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D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 - 1999

Budgeted Payroll Expense

Line		Actual Payroll	Budget Payroll	Variance	Percentage
1	Explanations for percentage differences of 15% or more:				
2					
3	<u>1997 -</u>				
4					
5	Total Company	\$3,178,596	\$3,302,000	-\$123,404	-3.88%
6					
7					
8	Kankakee Water	1,236,322	1,351,000	-114,678	-9.28%
9					
10					
11					
12	<u>1998 -</u>				
13					
14	Total Company	3,277,775	2,676,000	601,775	18.36%
15					
16					
17	Kankakee Water	1,062,226	1,035,000	27,226	2.56%
18					
19					
20					
21	<u>1999 -</u>				
22					
23	Total Company	3,522,115	3,241,276	280,839	7.97%
24					
25					
26	Kankakee Water	1,289,872	1,111,419	178,453	13.83%

CONSUMERS ILLINOIS WATER COMPANY
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Proposed Test Year Period: Future
Period Reported: 1997 - 1999

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Person Responsible:

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D. Leppert

Budgeted Payroll Expense - Total Company

Line	Month (A)	Actual 1997 Payroll Exp. By Month (D)	1997 Budget Payroll Exp. By Month (E)	Actual 1998 Payroll Exp. By Month (F)	1998 Budget Payroll Exp. By Month (G)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$199,364	\$226,000	\$150,986	\$196,000	\$298,661	\$265,108
2							
3	February	270,992	264,000	204,680	222,000	259,711	253,707
4							
5	March	266,080	256,000	323,994	243,000	254,164	283,863
6							
7	April	379,580	359,000	360,286	283,000	258,144	270,848
8							
9	May	218,475	259,000	253,913	207,000	251,213	260,909
10							
11	June	247,739	263,000	254,641	226,000	264,439	276,316
12							
13	July	227,549	257,000	263,137	212,000	263,633	276,536
14							
15	August	222,887	253,000	355,016	218,000	402,727	275,787
16							
17	September	346,919	288,000	275,631	258,000	311,942	268,125
18							
19	October	220,280	317,000	217,969	197,000	251,631	256,096
20							
21	November	226,665	265,000	243,124	202,000	254,967	269,832
22							
23	December	<u>352,066</u>	<u>295,000</u>	<u>374,398</u>	<u>212,000</u>	<u>450,883</u>	<u>284,149</u>
24	SUB-TOTAL:	3,178,596	3,302,000	3,277,775	2,676,000	3,522,115	3,241,276
25							
26							
27							
28	Total Payroll Expense by Month	\$3,178,596	\$3,302,000	\$3,277,775	\$2,676,000	\$3,522,115	\$3,241,276
29							

Proposed Test Year Period: Future
Period Reported: 1997 - 1999

Budgeted Payroll Expense - Kankakee Water Division

Line	Month (A)	Actual 1997 Payroll Exp. By Month (B)	1997 Budget Payroll Exp. By Month (C)	Actual 1998 Payroll Exp. By Month (D)	1998 Budget Payroll Exp. By Month (E)	Actual 1999 Payroll Exp. By Month (F)	1999 Budget Payroll Exp. By Month (G)
1	January	\$85,772	\$96,079	\$58,037	\$73,606	\$106,183	\$90,075
2							
3	February	113,268	\$126,879	74,807	97,202	98,099	85,163
4							
5	March	113,842	\$127,521	120,805	97,694	92,617	95,438
6							
7	April	149,749	\$167,746	80,725	128,510	92,631	92,176
8							
9	May	85,365	\$94,763	75,280	72,598	94,096	90,322
10							
11	June	107,042	\$119,905	74,963	91,859	97,165	96,445
12							
13	July	85,994	\$96,327	82,028	73,796	96,781	96,410
14							
15	August	79,165	\$88,678	104,822	67,936	151,529	94,068
16							
17	September	124,010	\$138,912	90,242	106,420	116,756	92,048
18							
19	October	77,450	\$86,756	71,397	66,464	84,731	88,104
20							
21	November	85,181	\$95,417	80,824	73,099	90,071	93,712
22							
23	December	<u>129,484</u>	<u>\$112,017</u>	<u>148,297</u>	<u>85,816</u>	<u>169,214</u>	<u>97,458</u>
24	SUB-TOTAL:	1,236,322	1,351,000	1,062,226	1,035,000	1,289,872	1,111,419
25							
26							
27							
28	Total Payroll Expense by Month	\$1,236,322	\$1,351,000	\$1,062,226	\$1,035,000	\$1,289,872	\$1,111,419
29							